

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>DAYTON</div> <div>CITY OF <u>DAYTON</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16209400500000</div> <div>City Clerk</div> <div>202 1st Avenue SW</div> <div>Dayton, IA 50530</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		270,557		270,557	266,803
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		270,557		270,557	266,803
Delinquent property taxes		0		0	
TIF revenues		7,883		7,883	7,672
Other city taxes		129,202	0	129,202	124,000
Licenses and permits		1,786	0	1,786	2,725
Use of money and property		18,023	2,887	20,910	17,800
Intergovernmental		137,568	0	137,568	130,000
Charges for fees and service		98,975	1,029,188	1,128,163	1,186,100
Special assessments		301	0	301	1,500
Miscellaneous		90,800	1	90,801	74,000
Other financing sources		83,778	35,738	119,516	151,000
Total revenues and other sources		838,873	1,067,814	1,906,687	1,961,600
Expenditures and Other Financing Uses					
Public safety		97,920	0	97,920	98,000
Public works		90,475	0	90,475	93,996
Health and social services		384	0	384	600
Culture and recreation		178,091	0	178,091	195,000
Community and economic development		7,147	0	7,147	11,000
General government		113,087	0	113,087	115,000
Debt service		128,928	0	128,928	128,929
Capital projects		261,016	0	261,016	292,000
Total governmental activities expenditures		877,048	0	877,048	934,525
Business type activities		0	864,190	864,190	920,000
Total ALL expenditures		877,048	864,190	1,741,238	1,854,525
Other financing uses, including transfers out		47,299	72,217	119,516	151,000
Total ALL expenditures/And other financing uses		924,347	936,407	1,860,754	2,005,525
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-85,474	131,407	45,933	-43,925
Beginning fund balance July 1, 2014		450,998	510,572	961,570	961,570
Ending fund balance June 30, 2015		365,524	641,979	1,007,503	917,645
<div>Note - These balances do not include \$ <u>-1,183</u> held in non-budgeted internal service funds; \$ <u></u> held in Pension Trust Funds; \$ <u></u> held in Private Purpose Trust funds and \$ <u></u> held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 429,916	Other long-term debt		\$ 0
Revenue debt		\$ 778,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,120,671
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			08-19-2015	<input type="checkbox"/> Date Published	
				<input checked="" type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Randy Danielson		→	515	547-2711	
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/12/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF DAYTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	137,390	50,106		83,061			270,557			270,557	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	137,390	50,106		83,061	0		270,557		T01	270,557	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	137,390	50,106		83,061	0	0	270,557			270,557	6
7	TIF revenues			7,883				7,883		T01	7,883	7
8	Other city taxes											
8	Utility tax replacement excise taxes	1,103	359		529			1,991		T15	1,991	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	38,163				89,048		127,211		T09	127,211	14
15	TOTAL OTHER CITY TAXES	39,266	359	0	529	89,048	0	129,202	0		129,202	15
16	Section B - LICENSES AND PERMITS	1,786						1,786		T29	1,786	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,808	28					2,836	2,887	U20	5,723	18
19	Rents and royalties	13,158	2,029					15,187		U40	15,187	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	15,966	2,057	0	0	0	0	18,023	2,887		20,910	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DAYTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		87,034					87,034		C46	87,034	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources	31,205						31,205		C89	31,205	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	State Library Funding	1,810						1,810			1,810	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	33,015	87,034	0	0	0	0	120,049	0		120,049	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	16,202						16,202			16,202	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67	Community Foundation Grant	1,000						1,000		D89	1,000	67				
68	Paint Iowa Beautiful Grant	317						317			317	68				
69								0			0	69				
70	Total local grants and reimbursements	17,519	0	0	0	0	0	17,519	0		17,519	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	50,534	87,034	0	0	0	0	137,568	0		137,568	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	166,606	A91	166,606	73				
74	Sewer							0	112,726	A8Ø	112,726	74				
75	Electric							0	672,956	A92	672,956	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	76,900	A81	76,900	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	2,720						2,720		A44	2,720	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Golf Course	96,255						96,255			96,255	103
104	TOTAL CHARGES FOR SERVICE	98,975	0	0	0	0	0	98,975	1,029,188		1,128,163	104
105												105
106	Section F - SPECIAL ASSESSMENTS	301						301		U01	301	106
107	Section G - MISCELLANEOUS											107
108	Contributions	28,790						28,790		U99	28,790	108
109	Deposits and sales/fuel tax refunds	743						743		U99	743	109
110	Sale of property and merchandise	655						655		U11	655	110
111	Fines	69						69		U30	69	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Dividends	4,380						4,380			4,380	114
115	Fees	731						731			731	115
116	Rebates, reimbursements, refunds	5,274						5,274			5,274	116
117	Bequest	49,427						49,427			49,427	117
118	To account for previous year lost checks re-issued	732						732			732	118
119	To account for rounding of numbers	1	-2	1	-1			-1	1		0	119
120	TOTAL MISCELLANEOUS	90,802	-2	1	-1	0	0	90,800	1		90,801	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF DAYTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	435,020	139,554	7,884	83,589	89,048	0	755,095	1,032,076		1,787,171	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	49,166			26,640			75,806	35,738		111,544	127				
128	Internal TIF loans and transfers in	7,972						7,972			7,972	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	57,138	0	0	26,640	0	0	83,778	35,738		119,516	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	492,158	139,554	7,884	110,229	89,048	0	838,873	1,067,814		1,906,687	132				
133												133				
134	Beginning fund balance July 1, 2014	-58,494	103,241	20,237	15,676	370,338		450,998	510,572		961,570	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	433,664	242,795	28,121	125,905	459,386	0	1,289,871	1,578,386		2,868,257	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF DAYTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	66,999	17,354					84,353		E62	84,353	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	13,424						13,424		E24	13,424	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	143						143		E32	143	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	80,566	17,354	0	0	0	0	97,920			97,920	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		71,967					71,967		E44	71,967	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	4,407	8,000					12,407		E44	12,407	48
49	Traffic control safety — Current operation	69						69		E44	69	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		6,032					6,032		E44	6,032	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	4,476	85,999	0	0	0	0	90,475			90,475	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF DAYTON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	384						384		E32	384	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	384	0	0	0	0	0	384			384	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF DAYTON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	47,200						47,200		E52	47,200	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,525						4,525		E61	4,525	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	109,948						109,948		E61	109,948	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction	9,161						9,161		F61	9,161	132
133	Cemetery — Current operation	3,300						3,300		E03	3,300	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		1,500					1,500		E61	1,500	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction	2,457						2,457		F61	2,457	138
139	TOTAL CULTURE AND RECREATION	176,591	1,500	0	0	0	0	178,091			178,091	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,390						1,390		E89	1,390	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	5,757						5,757		E89	5,757	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,147	0	0	0	0	0	7,147			7,147	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF DAYTON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,375						3,375		E29	3,375	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	32,811	23,796					56,607		E23	56,607	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,278						5,278		E25	5,278	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	7,532						7,532		E31	7,532	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	30,611						30,611		E89	30,611	171
172	Other general government — Current operation	9,684						9,684		E89	9,684	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	89,291	23,796	0	0	0	0	113,087			113,087	176
177	Section G — DEBT SERVICE				128,928			128,928			128,928	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	128,928	0	0	128,928			128,928	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street resurfacing projects					111,279		111,279			111,279	184
185	Water main replacement projects	4,668				75,547		80,215			80,215	185
186	Park restroom and gazebo project	69,522						69,522			69,522	186
187	Subtotal Regular Capital Projects	74,190	0	0	0	186,826	0	261,016			261,016	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	74,190	0	0	0	186,826	0	261,016			261,016	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	432,645	128,649	0	128,928	186,826	0	877,048			877,048	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF DAYTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								93,405	E91	93,405	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								68,297	E80	68,297	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								542,158	E92	542,158	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								75,105	E81	75,105	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF DAYTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service								85,225		85,225	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — Specify											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								864,190		864,190	251				
252												252				
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	432,645	128,649	0	128,928	186,826	0	877,048	864,190		1,741,238	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	29,515	3,589		6,223			39,327	72,217		111,544	255				
256	Internal TIF loans/repayments and transfers out			7,972				7,972			7,972	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	29,515	3,589	7,972	6,223	0	0	47,299	72,217		119,516	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	462,160	132,238	7,972	135,151	186,826	0	924,347	936,407		1,860,754	259				
260												260				
261	Ending fund balance June 30, 2015:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted		110,557	20,149	-9,246	272,560		394,020			394,020	264				
265	Committed							0			0	265				
266	Assigned							0			0	266				
267	Unassigned	-28,496						-28,496			-28,496	267				
268	Total Governmental	-28,496	110,557	20,149	-9,246	272,560	0	365,524			365,524	268				
269	Proprietary								641,979		641,979	269				
270	Total ending fund balance June 30, 2015	-28,496	110,557	20,149	-9,246	272,560	0	365,524	641,979		1,007,503	270				
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	433,664	242,795	28,121	125,905	459,386	0	1,289,871	1,578,386		2,868,257	271				
272												272				

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DAYTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	240,086

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 769,809	29U \$ 84,602	39U \$ 196,207	49U \$ 489,000	49U \$ 24,119			
2. Sewer utility	19U 351,000	29U 40,000	39U 22,000	49U 289,000	49U 7,020			
3. Electric utility	19U	29U	39U	49U	49U			
4. Gas utility	19U	29U	39U	49U	49U			
5. Transit-bus	19U	29U	39U	49U	49U			
6. Industrial Revenue	19T	24T	34T		44T	44T		
7. Mortgage revenue	19T	24T	34T		44T	44T		
8. TIF revenue	19U	29U	39U	49U	49U	49U		
9. Other-Specify	19U	29U	39U	49U	49U	49U		
10. 2008 Golf Course	19U 114,540	29U 10,689	39U 103,851	49U	49U	49U		
11. 2010 Bridge	19U 35,000	29U 5,400	39U 29,600	49U	49U	49U		
12. 2012 Streets	19U 76,191	29U 24,998	39U 51,193	49U	49U	49U		
13. 2013 Police Car	19U 35,569	29U 8,504	39U 27,065	49U	49U	49U		
14.	19U	29U	39U	49U	49U	49U		
Total long-term debt	1,382,109	0	174,193	429,916	0	778,000	0	39,961

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	0
	64V \$	0
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$	22,413,415	x .05 = \$	1,120,671
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	10,941	995,379	1,006,320

REMARKS

V98